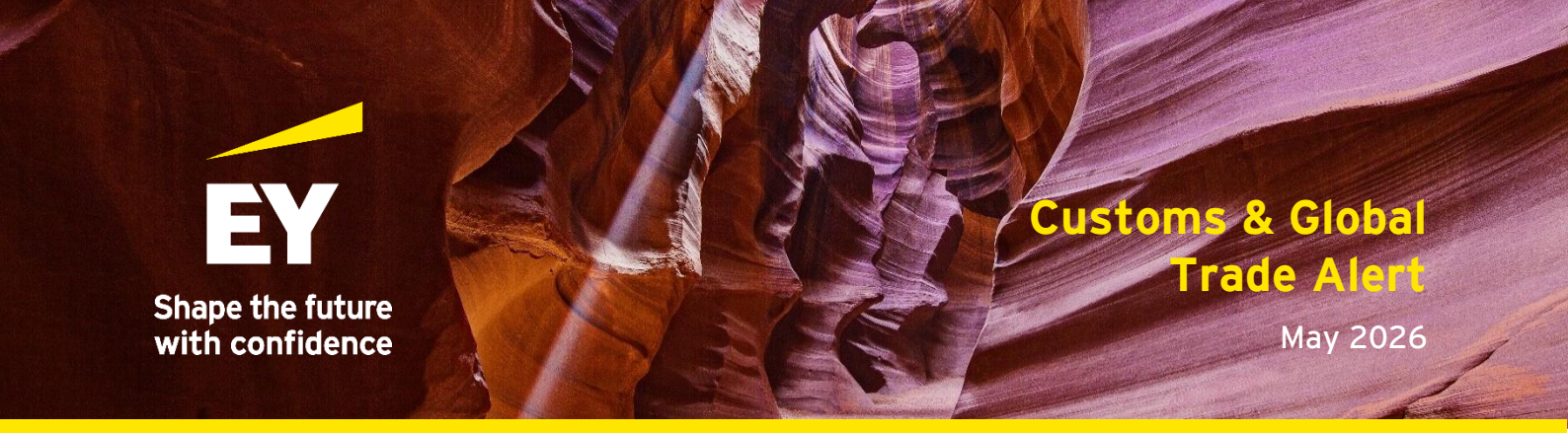


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Implementation of the centralized customs clearance model in Vietnam

This Alert highlights key features of the centralized customs clearance model at the Customs Sub-Department of Region III and the corresponding customs procedures under Decision No. 702/QD-CHQ dated 6 May 2026 of Vietnam Customs Department.

On 6 May 2026, Vietnam Customs Department issued the Decision No. 702/QD-CHQ (Decision 702), implementing the centralized customs clearance model at Customs Sub-Department of Region III (currently managing in Hai Phong City), and will take effect from 1 June 2026. Independently transported goods, goods stored in bonded warehouses, paper-based customs declarations and low-value goods via postal and express services, are excluded and will be processed by Border-gate Customs.

Under this new model, customs procedures are reorganized based on the separation between centralized document inspection and border-gate physical inspection activities as part of Vietnam Customs' modernization and digitalization initiatives.

Customs procedures under this model are generally carried out through five main steps and are summarized as following.

Step 1:
Receiving, checking, registering and channeling customs declaration
	▪ Customs declarations are submitted through the electronic customs system.
	▪ The system automatically classifies declarations into:
	  ▪ Green channel: proceed directly to step 4
	  ▪ Yellow/Red channel: proceed to step 2
	▪ Classification is based on risk management criteria

Step 2:
Document inspection
	▪ Customs declarations are centrally processed by the Customs Clearance Team.
	▪ Based on the inspection results, declarations may:
	  ▪ Proceed to step 3
	  ▪ Proceed to step 4
	  ▪ Pending due to implement additional penalties/remedial measures

Step 3: Physical inspection	▪ Physical inspection is conducted by the Border-gate Customs. ▪ Inspection scope may be partial or full

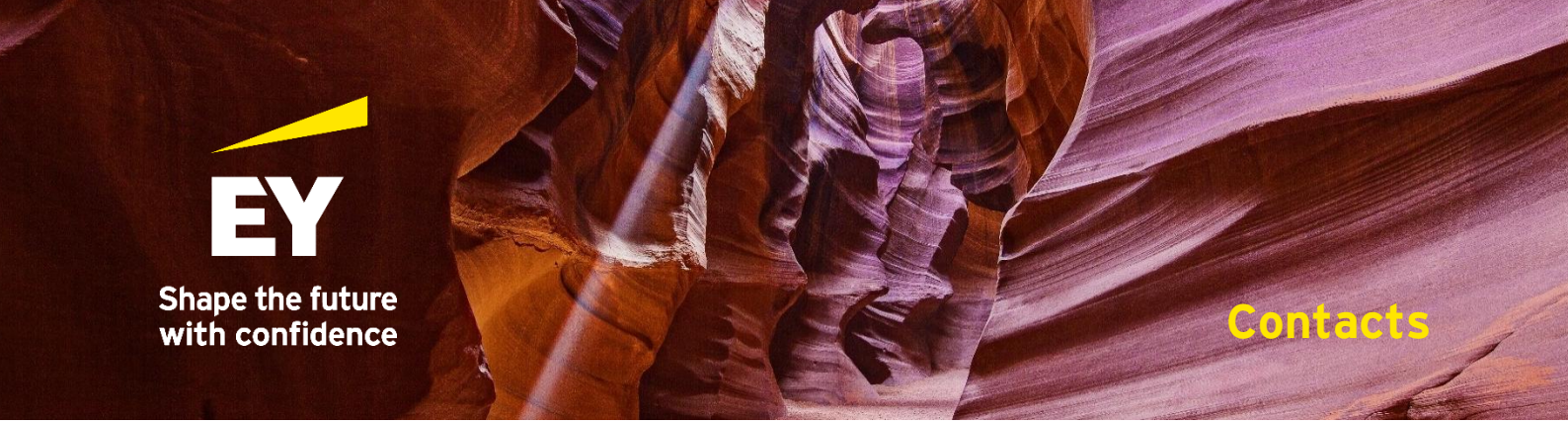
Step 4:
Verification of duty and tax obligations
	▪ The system automatically verifies duty and tax payment status
	▪ If payment status has not been updated:
	  ▪ Enterprises may be required to provide supporting tax payment documents
	  ▪ Manual confirmation may be conducted

Step 5:
Customs dossiers fulfillment
	▪ Further dossiers fulfilment is required for shipments:
	  ▪ Goods releasing
	  ▪ Bring the goods for storage
	  ▪ Pending due to unresolved customs issues

Key implications for enterprises

The centralized customs clearance model is expected to significantly change the way enterprises interact with customs authorities, companies need to clearly identify and remain aware of the specific customs unit responsible for handling their dossiers under the centralized clearance mechanism to ensure timely and effective communication.

As document inspection procedures become increasingly system-driven, businesses should ensure the accuracy and completeness of customs declarations and supporting documents at the outset to minimize the risk of clarification requests or delays in customs clearance.



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